

Practitioner's Docket No. 2374.27

PATENT**COMBINED DECLARATION AND POWER OF ATTORNEY**(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL,
CONTINUATION, OR C-I-P)

As a below named inventor, I hereby declare that:

TYPE OF DECLARATION

This declaration is for a national stage of PCT application.

INVENTORSHIP IDENTIFICATION

My residence, post office address and citizenship are as stated below, next to my name. I believe that I am an original, first and joint inventor of the subject matter that is claimed, and for which a patent is sought on the invention entitled:

TITLE OF INVENTION

DIAPHRAGM FOR LOUDSPEAKER AND LOUDSPEAKER

SPECIFICATION IDENTIFICATION

The specification was described and claimed in PCT International Application No. PCT/JP2004/018283 filed on December 8, 2004, an English translation of which accompanies this declaration and power of attorney.

ACKNOWLEDGMENT OF REVIEW OF PAPERS AND DUTY OF CANDOR

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information, which is material to patentability as defined in 37, Code of Federal Regulations, § 1.56, and which is material to the examination of this application, namely, information where there is a substantial likelihood that a reasonable Examiner would consider it important in deciding whether to allow the application to issue as a patent.

PRIORITY CLAIM (35 U.S.C. §§ 119(a)-(d), (f) 172, and 365(a) and (b))

I hereby claim foreign priority benefits under Title 35, United States Code, §§ 119(a)-(d) of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed.

Such applications have been filed as follows.

**PRIOR PCT APPLICATION(S) FILED WITHIN 12 MONTHS
(6 MONTHS FOR DESIGN) PRIOR TO THIS APPLICATION
AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. § 119(a)-(d)**

INDICATE IF PCT	APPLICATION NUMBER	DATE OF FILING (DAY, MONTH, YEAR)	PRIORITY CLAIMED UNDER 37 U.S.C. SECTION 119
PCT	PCT/JP2004/018283	8 December 2004	yes

**PRIOR FOREIGN APPLICATION(S) FILED WITHIN 12 MONTHS
(6 MONTHS FOR DESIGN) PRIOR TO THIS APPLICATION
AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. § 119(a)-(d)**

COUNTRY	APPLICATION NUMBER	DATE OF FILING DAY, MONTH, YEAR	PRIORITY CLAIMED UNDER 37 U.S.C. SECTION 119
JP	2004-15079	23 January 2004	yes

**ALL FOREIGN APPLICATION(S), IF ANY, FILED MORE THAN 12 MONTHS
(6 MONTHS FOR DESIGN) PRIOR TO THIS U.S. APPLICATION**

JP 2004-15079 filed 23 Jan 2004

POWER OF ATTORNEY

I hereby appoint the practitioner(s) associated with Customer Number 24040 to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO

CUSTOMER NUMBER 24040
LAPOINTE LAW GROUP, PL
P.O. BOX 1294
TARPON SPRINGS, FL 34688

DIRECT TELEPHONE CALLS TO:

DENNIS G. LAPOINTE
727-943-9300

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

Fumio SAITO

Inventor's signature

Date June 28, 2006

Country of Citizenship JAPAN

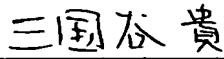
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Takashi MIKUNIYA

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